

### REMARKS

In further response to the Office Action dated April 10, 2007, as well as the Advisory Action dated July 26, 2007, Applicants respectfully request reconsideration and withdrawal of the rejections of the claims. Claims 1, 4-9 and 21-28 were rejected under 35 U.S.C. §101, as being directed to non-statutory subject matter. In addition, claims 1, 4-6, 8, 16, 21, 22 and 24 were rejected under 35 U.S.C. §103. In the response filed April 10, 2007, Applicants traversed each of these grounds of rejection. The comments accompanying the Advisory Action state that Applicants' arguments were not found to be persuasive, but does not substantively address those arguments. To enable the Examiner to elaborate his position, this Amendment is being filed with a Request for Continued Examination.

As pointed out in Applicants' previous response, the rejection under 35 U.S.C. §101 is based upon the assertion that the claims are merely directed to computations involving numbers, and therefore do not involve a practical application. However, as further pointed out in their response, the claims are not directed to the "mere" manipulation of numbers, in the abstract. Rather, the data values are digital representations of a media signal. It is respectfully submitted that the claims are consistent with the holding in *State Street Bank & Trust Co. v. Signature Financial Group*, 149 F.3d 1368 (1998). In that case, the data was numerical values that represented discrete dollar amounts. The Court found the mathematical calculations of that kind of data constituted a useful, concrete and tangible result, i.e., a practical application. The subject matter of the present pending claims is no less worthy of patent protection. Data values that represent a media signal constitute as much of a

practical application as the dollar amounts that were addressed in the *State Street* decision.

Furthermore, claim 1 has been amended to recite a method for processing a media signal. The claim recites steps that include revising a data value in a media signal in accordance with the evaluation of a polynomial, to thereby transform the media signal, and outputting the transformed media signal. It is respectfully submitted that this claim clearly recites evaluation of the polynomial in the context of a practical application.

Claim 21 recites a computer readable medium that includes, among other elements, a program that receives multiple input data values that define a media signal, evaluates these data values in accordance with the polynomial, and generates multiple output values that define an output media signal. Thus, the claim recites functional material encoded on a computer-readable medium, and therefore complies with the Patent and Trademark Office Guidelines relating to the eligibility of subject matter for patenting, as set forth in MPEP §2106.

Reconsideration and withdrawal of the rejection under 35 U.S.C. §101 is respectfully requested.

In their previous response, Applicants pointed out that the purported modification of the technique disclosed in the Noetzel patent, in view of the disclosure of the Cho patent, would destroy the intended manner of operation of that technique. Neither the Office Action dated April 10, 2007, nor the Advisory Action dated July 26, 2007, explains how the disclosures of these two patents could be combined without destroying the principle of operation set forth in the Noetzel patent. If the rejection is not withdrawn, the Examiner is respectfully requested to address

this issue, and explain how the patents are to be combined in a manner that was consistent with each of their respective teachings.

Reconsideration and withdrawal of the rejections, and allowance of all pending claim is respectfully requested.

Respectfully submitted,

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